

HOUSE . . . . No. 2567

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**The Commonwealth of Massachusetts**

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HOUSE OF REPRESENTATIVES, February 9, 1956.

The committee on Taxation, to whom was referred the petition (accompanied by bill, House, No. 2383) of Russell B. Pomeroy for the alleviation of financial burdens imposed by the floods caused by the torrential rains of August eighteen and nineteen, nineteen hundred and fifty-five, report the accompanying bill (House, No. 2567).

For the committee,

GEORGE W. PORTER.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Six.

AN ACT RELATIVE TO THE ALLEVIATION OF CERTAIN FINANCIAL BURDENS IMPOSED BY THE FLOODS CAUSED BY THE RAINS OF AUGUST EIGHTEEN AND NINETEEN, NINETEEN HUNDRED AND FIFTY-FIVE.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Chapter 699 of the acts of 1955 is hereby  
2 amended by striking out section 6 and inserting in place  
3 thereof the following section: —  
4 *Section 6.* The board of assessors in each city or town  
5 affected by the floods of August, nineteen hundred and  
6 fifty-five, may, on application for abatement in respect  
7 to the tax on real estate and personal property for the  
8 year nineteen hundred and fifty-five, filed in compliance  
9 with the provisions of section fifty-nine of chapter  
10 fifty-nine of the General Laws, grant an abatement in  
11 such amount as in the opinion of the assessors provides  
12 an equitable adjustment of taxes on property, both real  
13 and personal, wholly or partially destroyed by said  
14 floods; or the assessors may request the state tax  
15 commission under the provisions of section eight of  
16 chapter fifty-eight of the General Laws to give authority  
17 to abate in whole or in part that portion of the tax on  
18 property wholly or partially so destroyed, and which  
19 tax may be or has been levied against those who were the  
20 owners of record of property on January first, nineteen  
21 hundred and fifty-five, or subsequent owners who have  
22 assumed a part of the tax, as in their opinion provides  
23 an equitable adjustment. Notwithstanding any other  
24 provisions of law, application for abatement under this  
25 act shall be filed before October first, nineteen hundred  
26 and fifty-six.

1 SECTION 2. This act shall take effect upon its passage.